

October 23, 2003

MAIL STOP PATENT APPLICATION

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

17858 U.S.PTO
10/690970



Re: Application of Kazuhiro ICHIKAWA and Osamu ISHIBASHI
ACCOUNTING MANAGEMENT APPARATUS AND ACCOUNTING
PROCESS METHOD
Assignee: SEIKO EPSON CORPORATION
Our Ref. Q78077

Dear Sir:

Attached hereto is the application identified above comprising twenty-seven (27) sheets of the specification, including the claims and abstract and ten (10) sheets of drawings. **The Requisite Government Filing Fee, copies of an executed Declaration and Power of Attorney and executed Assignment will be submitted at a later date.** Also enclosed is an Information Disclosure Statement and PTO/SB/08 A & B (modified).

The Government filing fee is calculated as follows:

Total claims	17 - 20 =	x \$18.00 =	\$0.00
Independent claims	2 - 3 =	x \$86.00 =	\$0.00
Base Fee			\$770.00
TOTAL FEE			\$770.00

Priority is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
JAPAN	2003-308262	October 23, 2002

The priority document is enclosed herewith.

Respectfully submitted,
SUGHRUE MION, PLLC

Attorneys for Applicant

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